

# INTERNAL AUDIT SERVICE OFFICE

## MANAGEMENT AUDIT

Management audit is a separate evaluation of the effectiveness of internal controls adapted in the operating and support services units/systems to determine whether they achieve the control objectives over a period of time or as of a specific date.

This includes the determination of the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations covering specific timeframes. It is a review and appraisal of the systems and processes, organizational and staffing structures, operations and management practices, records, reports, and performance standards of the agencies/units covered (*4.2 Management Audit from the Revised Philippine Government Internal Audit Manual, (2020) p. 10*).

<b>Office or Division:</b>	Internal Audit Services			
<b>Classification:</b>	Simple, Complex or Highly Technical (may vary per Project)			
<b>Type of Transaction:</b>	G2G – Government-to-Government			
<b>Who may avail:</b>	Executive Branch of the City Government of San Juan			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>

1. Submit the Endorsement Letter/Written Instructions from the City Mayor to the IAS Office.	1.0. Receive the Endorsement Letter/Written Instructions and forward to the Head of IAS	None	5 Minutes	<i>Internal Audit Staff</i> IAS
	1.1. Evaluation if the audit request is under the scope of IAS	None	1 Hour	<i>Head</i> IAS
	1.2. If the audit request is:	<u>None</u>		
	1.2.1. Not under the scope of IAS:			
	1.2.1.1. Preparation of letter stating the basis why the audit request is declined and submit to the Head of IAS for review and approval.		2 Hours	<i>Internal Audit Staff</i> IAS
	1.2.1.2. Review and approval of the letter		2 Hours	<i>Head</i> IAS
	1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor		5 Minutes	<i>Internal Audit Staff</i> IAS

	1.2.2. Under the scope of IAS:			
	1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	<i>Head IAS</i>
	1.3. Conduct of	None	3 or 10 Days	<i>Internal Audit</i>

	Management Audit		(depending on the nature of the Project)	<i>Staff IAS</i>
	1.4. Draft audit report and submit to the Head of IAS for review and approval	None	2 or 3 Days (depending on the nature of the Project)	<i>Internal Audit Staff IAS</i>
	1.5. Review and approval of audit report	None	2 or 3 Days (depending on the nature of the Project)	<i>Head IAS</i>
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	15 Minutes	<i>Internal Audit Staff IAS</i>

<b>Total:</b>	—	<p>If Project is:</p> <p>Not under the scope of IAS:</p> <ul style="list-style-type: none"><li>• 5 Hours, 10 minutes</li></ul> <p>Under the scope of IAS (depending on the nature of the Project):</p> <ul style="list-style-type: none"><li>• 7 Days, 4 Hours and 15 Minutes or</li><li>• 16 Days, 4 Hours and 15 Minutes</li></ul>	
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